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I. Purpose of Form

Note: This form requires the use of Adobe Reader 9.1 or later. Get it [here](#).

- A. The General Accounting Journal Voucher (JV) Request Form should be used to request JVs for the following funds: General, Designated, Auxiliary, Independent Operations, Endowment Beneficiary, Endowment, Restricted Gifts, Student Loan, Plant and Agency. JV requests related to Expendable Restricted - grants and contracts or Plant Fund transfers **should not be** submitted using this form. Please contact Sponsored Programs Administration regarding JV requests for grant and contract accounts or Facilities Planning Management (FPM) for requests related to Plant Fund transfers.

For information on how to determine the fund type, access the [FisOpsProcs: Fund Type - Descriptions, Characteristics and Attributes](#)

- B. A journal voucher may be requested for one of the following reasons:
 - 1. To correct a revenue or expense transaction.
 - 2. To transfer funds to:
 - a) support a program or event
 - b) fund a deficit balance
 - c) close out an account
 - d) other

Note: Budget adjustments **should not be** made on the General Accounting JV Request Form. Please contact the Budget Office regarding budget related journal voucher requests.

II. Specific Instructions

- A. Requester's Information –

Instructions for Completing the General Accounting Journal Voucher Request Form

1. Provide the “Requester’s Information” including name, title, phone number and e-mail address.

B. School/College/Division –

1. Select the requester’s School/College/Division from the drop down menu.
2. Provide the requester’s Department (if same as above, type “same”)

Note: The JV request form will be routed to the General Accounting JV Reviewer assigned to your School/College/Division. For a current listing of General Accounting JV Reviewers, [click here](#).

C. Reason for Request –

1. Select the general reason for the JV request from the drop down menu:
 - a) **Correction of expense/revenue** - select this option if activity currently posted in Banner Finance needs to be corrected
 - b) **Transfer of Funds** - select this option if funds need to be transferred between accounts. If this option is selected, the reason for the transfer must be selected from the drop down menu.
 - c) **Other** – select this option if a) or b) are not applicable.

D. Detailed Explanation –

Provide an explanation of the Journal Voucher Request within the space provided. The explanation should include the reason for making the entry, previous transaction document reference number(s) (cash receipt, invoice, purchase order, IRB, check number, JV, etc.), date(s) or period(s) covered by the entry and any other details needed for proper documentation. The description should be clear, concise and self-explanatory. Journal vouchers are subject to audit. The explanation and documentation must be complete and accurate.

E. Correct or Transfer From/To –

Note: If the Journal Voucher request is between 3 and 20 lines click the + sign button to add additional lines. If the Journal Voucher request requires more than 20 lines, click the “please use the alternative form” link and use the “General Accounting Extended Journal Voucher Request Form” instead. Key the requested data, as outlined below, into the alternative form. Do not use both forms. For example, if your JV has 30 lines do not put lines 1-20 on the regular form and then lines 21-30 on the Extended form. All 30 lines should be entered onto the Extended JV form.

1. Provide all relevant information (Index, Fund, Organization, Account Code, Program) for each row. All revenue/expense transactions should have a Fund, Orgn, and Program.

Instructions for Completing the General Accounting Journal Voucher Request Form

Please complete as much information as possible to allow timely and accurate processing of request. **Note:** Banner Form FTMACCI can be used to obtain the components of any index (access the form, Press F7 to clear the form, input the known information in the applicable fields, Press F8).

2. Provide account code. The proper account code usage on journal vouchers is important to ensure accurate financial data and financial statements. For a detailed list of account codes [click here](#).
 - Revenue/Expense transfers – if revenue/expense was deposited/charged to the wrong fund, the correction should be to the same account code in both funds, providing the original account code was correct. If the original account code was incorrect, use the expense to the correct account.
 - Funding transfers – if “funds” are being transferred between current funds (General, Designated, Auxiliary, Independent Operations, Expendable Restricted) in support of an initiative or conference, etc., the funds should be transferred using account code 782 if both funds are current funds (transfer to and transfer from should both be 782).
3. Include description or document reference, if applicable

Journal voucher descriptions should indicate what they are doing:

Some examples:

- Account code corrections – Corr acct code I0235456/S456777
- Program code corrections – Corr prog code GAR07855
- Transfer expense – Corr index I0244567 to 142367
- JV reversal – Rvs GAR05134 – backwards
- JV reversal – Rvs GRR06325 – duplicate
- Transfer funds to support initiative – Michigan RNA Society to 136351 (dr) and Michigan RNA Society from 142314 (cr)

4. For each row, determine if the amount is being corrected or transferred **from** that account or **to** that account and key the amount in the applicable column. Leave \$0.00 in the other column because the form cannot be submitted without values in all of the fields (not applicable on the alternate form).

If more than two lines are required, click “+” to add more lines or “-“ to remove extra lines (Note: the “-“ is only visible when there are more than two lines present).

5. If the alternative form is used, save the file to your computer and attach the file to the e-mail discussed in Section F below.

F. Sign and Submit –

Instructions for Completing the General Accounting Journal Voucher Request Form

After the required information has been keyed into the form, enter the current date and click the "Sign and Submit by E-mail" button. **Attach any related support to the e-mail.** If the alternate JV form was used, attach it to the e-mail as well. Press the "send" button. A copy of the completed form will be saved in the requester's "Sent" folder.

III. Examples

- Examples of completed General Accounting Journal Voucher Request Forms are provided below
 - [Transfer Request](#)
 - [Correction of Expense/Revenue](#)
 - [Example of completed General Accounting Extended Journal Voucher Request Form](#)

IV. Questions

If you have any questions regarding the status of a specific transfer request, please contact the JV Reviewer assigned to your area. If you have questions regarding the General Accounting JV Request Form call Tony Miller at 577-8753 or e-mail tonymiller@wayne.edu for further assistance.